



# भारत का राजपत्र The Gazette of India

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EXTRAORDINARY

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PART II—Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 1st June, 1976/Jyaistha 11, 1898 (Saka)

The following President's Acts are published for general information:—

THE MADRAS CITY MUNICIPAL CORPORATION, TAMIL NADU DISTRICT MUNICIPALITIES AND TAMIL NADU PANCHAYATS (AMENDMENT) ACT, 1976

No. 22 of 1976

Enacted by the President in the Twenty-seventh Year of the Republic of India.

An Act further to amend the Madras City Municipal Corporation Act, 1919, the Tamil Nadu District Municipalities Act, 1920 and the Tamil Nadu Panchayats Act, 1958.

41 of 1976.

In exercise of the powers conferred by section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact as follows:—

1. (1) This Act may be called the Madras City Municipal Corporation, Tamil Nadu District Municipalities and Tamil Nadu Panchayats (Amendment) Act, 1976.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In the Madras City Municipal Corporation Act, 1919, in section 135, in clause (b), for items (i), (ii) and (iii) and the entries relating thereto, the following shall be substituted, namely:—

“(i) Sale of immovable property,

The market value of the property as set forth in the instrument,

Short title and commencement.

Amendment of Tamil Nadu IV, 191

and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.

(ii) Exchange of immovable property.

The market value of the property of the greater value as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.

(iii) Gift of immovable property.

The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority."

Amend-  
ment of  
Tamil  
Nadu Act  
V of 1920.

3. In the Tamil Nadu District Municipalities Act, 1920, in section 116-A, in clause (b), for items (i), (ii) and (iii) and the entries relating thereto, the following shall be substituted, namely:—

"(i) Sale of immovable property.

The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.

(ii) Exchange of immovable property.

The market value of the property of the greater value as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.

(iii) Gift of immovable property.

The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by

any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.”.

4. In the Tamil Nadu Panchayats Act, 1958, in section 124, in sub-section (1), in clause (b), for items (i), (ii) and (iii) and the entries relating thereto, the following shall be substituted, namely.—

Amend-  
ment of  
Tamil  
Nadu Act  
XXXV of  
1958.

“(i) Sale of immovable property. The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.

(ii) Exchange of immovable property. The market value of the property of the greater value as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.

(iii) Gift of immovable property. The market value of the property as set forth in the instrument, and in a case where the market value is finally determined by any authority under section 47-A of the Indian Stamp Act, 1899 (Central Act II of 1899), the market value as so determined by such authority.”.

FAKHRUDDIN ALI AHMED,  
*President.*

K. K. SUNDARAM,  
*Secy. to the Govt. of India.*

*Reasons for the enactment*

According to section 135 of the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), section 116-A of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) and section 124 of the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) surcharge on stamp duty is levied at such rate as may be specified by the Government of Tamil Nadu not exceeding five per cent. on the stamp duty imposed by the Indian Stamp Act, 1899 (Central Act II of 1899) which shall be levied on the amount or value of the consideration set forth in the instrument effecting sale, exchange, gift, mortgage or lease of immovable properties. By an amendment to section 47-A of the Indian Stamp Act, 1899, stamp duty is now being imposed on the market value of the property instead of the consideration set forth in the instrument.

2. Generally the value of the consideration is under-quoted in the instrument in several cases, as compared to the market value and this in turn affects the legitimate revenue due to the local bodies. The adoption of market value would secure the revenue due to the local bodies, besides making the mode of calculation uniform, both for stamp duty and surcharge and it would avoid under-statement of the value or the consideration in the instrument.

3. It is, therefore, proposed to amend, on the lines of the provisions contained in section 164 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) and the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) so as to provide that the surcharge on stamp duty levied on instrument effecting sale, exchange or gift shall be computed on the basis of the market value of the property, instead of on the amount of consideration set forth in the instrument. The Bill seeks to achieve this object.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976 (41 of 1976), has been consulted before the enactment of this measure as a President's Act.

MIR NASRULLAH,

*Joint Secy. to the Govt. of India,  
Ministry of Works and Housing.*

THE TAMIL NADU LOCAL AUTHORITIES' LAWS  
(AMENDMENT) ACT, 1976

No. 23 OF 1976

Enacted by the President in the Twenty-seventh Year of the  
Republic of India.

An Act further to amend the Tamil Nadu Local Authorities' Laws.

41 of 1976.

In exercise of the powers conferred by section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact as follows:—

1. (1) This Act may be called the Tamil Nadu Local Authorities' Laws (Amendment) Act, 1976.

Short title  
and com-  
mence-  
ment.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In the Madras City Municipal Corporation Act, 1919,—

(i) in section 111, after sub-section (3), the following sub-section shall be inserted, namely:—

Amend-  
ment of  
section  
111 of,  
and in-  
sertion of  
new sec-  
tion  
115-A in,  
Tamil  
Nadu  
Act IV  
of 1919.

“(4) Nothing containing in this section shall apply to any person subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 who is compelled by the exigencies of military, naval or air force duty to reside within the limits of the City.”;

46 of 1950.  
62 of 1957.  
43 of 1950.

(ii) after section 115, the following section shall be inserted, namely:—

Deduction of profession tax from salary or wages or other sum.

‘115-A. (1) Every employer shall, on receipt of a requisition from the commissioner, deduct from the salary or wages of any person employed by the employer as an officer or a servant or from any sum payable by the employer to any person employed by the employer as dubash, agent, supplier or contractor, such amount of profession tax, as may be specified in such requisition, as being due from such employed person.

*Explanation.*—In this sub-section, “employer” includes the head or secretary or manager of any public or private office, hotel, boarding-house, club, firm or company.

(2) Every person responsible for making any deduction under sub-section (1) may, at the time of making the deduction, increase or reduce the amount to be deducted under sub-section (1) for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct during the half-year.

(3) Any deduction made in accordance with the provisions of sub-sections (1) and (2) and paid to the corporation shall be treated as a payment of profession tax on behalf of the person from whose salary or wages the deduction was made or on behalf of the person to whom the sum from which the deduction was made is payable, and credit shall be given to him for the amount so deducted on the production of the certificate furnished under sub-section (5) in respect of the profession tax, if any, due from that person for the relevant half-year under this Act.

(4) Any sum deducted in accordance with the provisions of sub-sections (1) and (2) shall be paid within the prescribed time to the credit of the corporation.

(5) Every person making the deduction under sub-section (1) or sub-section (2) shall, at the time of payment of the salary or wages or sum, furnish to the person to whom such payment is made a certificate to the effect that profession tax has been deducted, and specifying the amount so deducted and such other particulars as may be prescribed.

(6) Where profession tax due from any employed person is deducted under sub-section (1) or sub-section (2), the person from whose salary or wages the deduction was made or the person to whom the sum from which the deduction was made is payable shall not be called upon to pay the tax himself to the extent to which tax has been so deducted.

(7) Every person making the deduction under sub-section (1) or sub-section (2) shall prepare and, within such period as may be prescribed after the expiry of the half-year, deliver or cause to be delivered to the Commissioner in the prescribed form and verified in the prescribed manner, a return in writing showing the name and residential address of every person from whose salary or wages deduction was made under sub-section (1) or sub-section (2), and of every person to whom the sum

from which such deduction was made is payable, the amount so deducted, and the half-year to which the deduction relates.

(8) If any person responsible for making any deduction under sub-section (1) or sub-section (2) fails to comply with any of the provisions of this section, he shall be punishable with fine which may extend to five hundred rupees:

Provided that nothing contained in this sub-section shall apply to the Central Government or any State Government or any officer of any such Government.

(9) The provisions of this section shall apply notwithstanding any law to the contrary for the time being in force.

3. In the Tamil Nadu District Municipalities Act, 1920,—

(i) in section 93, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Nothing contained in this section shall apply to any person subject to the Army Act, 1950, the Navy Act, 1957, or the Air Force Act, 1950 who is compelled by the exigencies of military, naval or air force duty to reside within the limits of the municipality.”;

(ii) after section 97, the following section shall be inserted, namely:—

‘97-A. (1) Every employer shall, on receipt of a requisition from the executive authority, deduct from the salary or wages of any person employed by the employer as an officer or a servant or from any sum payable by the employer to any person employed by the employer as dubash, agent, supplier or contractor, such amount of profession tax, as may be specified in such requisition, as being due from such employed person.

*Explanation.*—In this sub-section, “employer” includes the head or secretary or manager of any public or private office, hotel, boarding-house, club, firm or company.

(2) Every person responsible for making any deduction under sub-section (1) may, at the time of making the deduction, increase or reduce the amount to be deducted under sub-section (1) for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct during the half-year.

(3) Any deduction made in accordance with the provisions of sub-sections (1) and (2) and paid to the municipality shall be treated as a payment of profession tax on behalf of the person from whose salary or wages the deduction was made or on behalf of the person to whom the sum from which the deduction was made is payable, and credit shall be given to him for the amount so deducted on the production of the certificate furnished

Amend-  
ment of  
section  
93 of,  
and inser-  
tion of  
new sec-  
tion 97-A  
in, Tamil  
Nadu  
Act V  
of 1920.

Deduc-  
tion of  
profession  
tax  
from sa-  
lary or  
wages or  
other  
sum.

48 of 1950.  
62 of 1957.  
45 of 1950.



under sub-section (5) in respect of the profession tax, if any, due from that person for the relevant half-year under this Act.

(4) Any sum deducted in accordance with the provisions of sub-sections (1) and (2) shall be paid within the prescribed time to the credit of the municipality.

(5) Every person making the deduction under sub-section (1) or sub-section (2) shall, at the time of payment of the salary or wages or sum, furnish to the person to whom such payment is made a certificate to the effect that profession tax has been deducted, and specifying the amount so deducted and such other particulars as may be prescribed.

(6) Where profession tax due from any employed person is deducted under sub-section (1) or sub-section (2), the person from whose salary or wages the deduction was made or the person to whom the sum from which the deduction was made is payable shall not be called upon to pay the tax himself to the extent to which tax has been so deducted.

(7) Every person making the deduction under sub-section (1) or sub-section (2) shall prepare and, within such period as may be prescribed after the expiry of the half-year, deliver or cause to be delivered to the executive authority in the prescribed form and verified in the prescribed manner, a return in writing showing the name and residential address of every person from whose salary or wages deduction was made under sub-section (1) or sub-section (2), and of every person to whom the sum from which such deduction was made is payable, the amount so deducted, and the half-year to which the deduction relates.

(8) If any person responsible for making any deduction under sub-section (1) or sub-section (2) fails to comply with any of the provisions of this section, he shall be punishable with fine which may extend to five hundred rupees:

Provided that nothing contained in this sub-section shall apply to the Central Government or any State Government or any officer of any such Government.

(9) The provisions of this section shall apply notwithstanding any law to the contrary for the time being in force.

#### 4. In the Tamil Nadu Panchayats Act, 1958,—

(i) in section 121, after sub-section (7), the following sub-section shall be inserted, namely:—

“(8) Nothing contained in this section shall apply to any person subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 who is compelled by the exigencies of military, naval or air force duty to reside within the limits of the panchayat.”;

48 of 1950.  
62 of 1957.  
45 of 1950.



(ii) after section 121, the following sections shall be inserted, namely:—

‘121-A. The executive authority may by notice require any employer or the head or secretary or manager of any public or private office, hotel, boarding-house or club or of a firm or company—

Requesi-  
tion on  
employ-  
ers or  
their re-  
presenta-  
tives to  
furnish  
list of  
persons  
liable  
to tax.

(a) to furnish within a specified time a list in writing of the names and residential addresses of all persons employed by such employer or by such office, hotel, boarding-house, club, firm or company as officers, servants, dubashes, agents, suppliers or contractors, with a statement of the salary or income of such employed persons, and

(b) to furnish particulars in regard to any company of which such employer, head or secretary or manager, as the case may be, is the agent.

121-B. (1) Every employer shall, on receipt of a requisition from the executive authority, deduct from the salary or wages of any person employed by the employer as an officer or a servant or from any sum payable by the employer to any person employed by the employer as dubash, agent, supplier or contractor, such amount of profession tax, as may be specified in such requisition, as being due from such employed person.

Deduc-  
tion of  
profes-  
sion tax  
from  
salary or  
wages or  
other  
sum.

*Explanation.*—In this sub-section, “employer” includes the head or secretary or manager of any public or private office, hotel, boarding-house, club, firm or company.

(2) Every person responsible for making any deduction under sub-section (1) may, at the time of making the deduction, increase or reduce the amount to be deducted under sub-section (1) for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct during the half-year.

(3) Any deduction made in accordance with the provisions of sub-sections (1) and (2) and paid to the panchayat shall be treated as a payment of profession tax on behalf of the person from whose salary or wages the deduction was made or on behalf of the person to whom the sum from which the deduction was made is payable, and credit shall be given to him for the amount so deducted on the production of the certificate furnished under sub-section (5) in respect of the profession tax, if any, due from that person for the relevant half-year under this Act.

(4) Any sum deducted in accordance with the provisions of sub-sections (1) and (2) shall be paid within the prescribed time to the credit of the panchayat.

(5) Every person making the deduction under sub-section (1) or sub-section (2) shall, at the time of payment of the salary or wages or sum, furnish to the person to whom such payment is made a certificate to the effect that profession tax has been deducted, and specifying the amount so deducted and such other particulars as may be prescribed.

(6) Where profession tax due from any employed person is deducted under sub-section (1) or sub-section (2), the person from whose salary or wages the deduction was made or the person to whom the sum from which the deduction was made is payable shall not be called upon to pay the tax himself to the extent to which tax has been so deducted.

(7) Every person making the deduction under sub-section (1) or sub-section (2) shall prepare and, within such period as may be prescribed after the expiry of the half-year, deliver or cause to be delivered to the executive authority in the prescribed form and verified in the prescribed manner, a return in writing showing the name and residential address of every person from whose salary or wages deduction was made under sub-section (1) or sub-section (2), and of every person to whom the sum from which such deduction was made is payable, the amount so deducted, and the half-year to which the deduction relates.

(8) If any person responsible for making any deduction under sub-section (1) or sub-section (2) fails to comply with any of the provisions of this section, he shall be punishable with fine which may extend to five hundred rupees:

Provided that nothing contained in this sub-section shall apply to the Central Government or any State Government or any officer of any such Government.

(9) The provisions of this section shall apply notwithstanding any law to the contrary for the time being in force.'

Amend-  
ment of  
section  
132 of  
Tamil  
Nadu Act  
15 of  
1971.

5. In the Madurai City Municipal Corporation Act, 1971, in section 132, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Nothing contained in this section shall apply to any person subject to the Army Act, 1950, the Navy Act, 1957 or the Air Force Act, 1950 who is compelled by the exigencies of military, naval or air force duty to reside within the limits of the City.”.

46 of 1950.  
62 of 1957.  
45 of 1950.

FAKHRUDDIN ALI AHMED,  
*President.*

K. K. SUNDARAM,  
*Secy. to the Govt. of India.*

*Reasons for the enactment*

It is considered that deduction by the employers of profession tax payable by the employees from their salaries or wages will facilitate prompt collection by the local bodies. Unless the deduction of profession tax from the salaries or wages of the employees is legalised under the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) and the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958), the employers will not be competent to effect such deduction. It has, therefore, been decided to amend, on the lines of the provisions contained in section 139 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) and the Tamil Nadu Panchayats Act, 1958 (Tamil Nadu Act XXXV of 1958) to give effect to the above decision.

2. It has also been decided to exempt, from the liability to profession tax, persons belonging to the Armed, Naval and Air forces of the Union, who reside due to the exigencies of military, naval or air force duty, within the limits of a municipal corporation or a municipality or a panchayat.

3. The Bill seeks to achieve these objects.

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976 (41 of 1976) has been consulted before the enactment of this measure as a President's Act.

MIR NASRULLAH,  
*Joint Secy. to the Govt. of India,*  
*Ministry of Works and Housing.*

THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE  
ENDOWMENTS (AMENDMENT AND SPECIAL PROVISIONS)  
ACT, 1976

No. 24 of 1976

Enacted by the President in the Twenty-seventh Year of the Republic  
of India.

An Act further to amend the Tamil Nadu Hindu Religious and  
Charitable Endowments Act, 1959.

In exercise of the powers conferred by section 3 of the Tamil Nadu  
State Legislature (Delegation of Powers) Act, 1976, the President is  
pleased to enact as follows:—

41 of 1976.

Short  
title  
and  
com-  
mence-  
ment.

1. (1) This Act may be called the Tamil Nadu Hindu Religious and  
Charitable Endowments (Amendment and Special Provisions) Act, 1976.

(2) It shall come into force at once.

Substitu-  
tion of  
new  
section  
for  
section  
7.

2. For section 7 of the Tamil Nadu Hindu Religious and Charitable  
Endowments Act, 1959 (hereinafter referred to as the principal Act), the  
following section shall be substituted, namely:—

Tamil  
Nadu  
Act 22  
of 1959.

Consti-  
tution of  
Advisory  
Com-  
mittee.

7. (1) (a) The Government shall constitute for the State of  
Tamil Nadu a Committee called the Advisory Committee consisting  
of the following members, namely:—

(i) the Commissioner, *ex-officio*, and

(ii) such number of non-officials not exceeding twelve professing Hindu religion as may be nominated by the Government, of whom one shall be a member of the Scheduled Castes or Scheduled Tribes.

*Explanation.*—For the purposes of this sub-section “Scheduled Castes” and “Scheduled Tribes” shall have the same meanings assigned to them respectively in clauses (24) and (25) of article 366 of the Constitution.

(b) The Commissioner shall be the Chairman of the Advisory Committee.

(2) The term of office of the non-official members of the Advisory Committee and other matters relating to the said Committee shall be such as may be prescribed.

(3) The functions of the Advisory Committee shall be—

(a) to make recommendations to the Commissioner in respect of such matters as may be prescribed;

(b) to advise the Commissioner in respect of such matters as may be referred to the Committee; and

(c) to perform such other functions as may be prescribed.’.

3. For section 46 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 46.

“46. The Commissioner shall publish in the prescribed manner a list of the religious institutions whose annual income, as calculated for the purposes of the levy of contribution under sub-section (1) of section 92,—

Commissioner to publish list of certain institutions.

(i) is not less than ten thousand rupees but is less than twenty thousand rupees;

(ii) is not less than twenty thousand rupees but is less than one lakh rupees;

(iii) is not less than one lakh rupees,

and may, from time to time, modify such list in the prescribed manner:

Provided that the Commissioner shall not remove any institution from such list unless its annual income calculated as aforesaid has fallen below ten thousand rupees for three consecutive years:

Provided further that if the annual income of any such institution calculated as aforesaid has—

(a) exceeded the limits specified in clause (i) or clause (ii); or

(b) fallen below the limits specified in clause (ii) or clause (iii),

for three consecutive years, the Commissioner may alter the classification assigned to such institution in the list and enter the same under the appropriate classification in the said list.”.

Amend-  
ment of  
section  
47.

4. In section 47 of the principal Act,—

(i) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

‘(1) (a) Where a religious institution included in the list published under section 46 or in respect of which the Assistant Commissioner has no power to appoint trustees has no hereditary trustee,—

(i) in cases falling under clause (i) of section 46, the Commissioner; and

(ii) in cases falling under clauses (ii) and (iii) of section 46, the Government,

shall constitute a Board of Trustees.

(b) In respect of all the Incorporated and Unincorporated Devaswoms in the transferred territory, the Government shall constitute a single Board of Trustees.

(c) Every Board of Trustees constituted under clause (a) or clause (b) shall consist of not less than three and not more than five persons, of whom one shall be a member of the Scheduled Castes or Scheduled Tribes:

Provided that the Government or the Commissioner, as the case may be, may, pending the constitution of such Board of Trustees under this sub-section, appoint a fit person to perform the functions of the Board of Trustees.

*Explanation.*—For the purposes of this sub-section, “Scheduled Castes” and “Scheduled Tribes” shall have the same meanings assigned to them respectively in clauses (24) and (25) of article 366 of the Constitution.

(2) Where, in the case of an institution included in the list published under section 46 having a hereditary trustee or trustees, the Government or the Commissioner, after notice to such trustee or trustees and after such inquiry as the Government or the Commissioner, as the case may be, deems adequate, considers for reasons to be recorded, that the affairs of the institution are not, and are not likely to be, properly managed by the hereditary trustee or trustees, the Government or the Commissioner may, by order, appoint a non-hereditary trustee or such number of non-hereditary trustees as may be considered necessary by the Government or the Commissioner, as the case may be.’;

(ii) in sub-section (3),—

(a) for the words “the Commissioner”, the words “the Government or the Commissioner, as the case may be,” shall be substituted;

(b) the proviso shall be omitted;



(iii) in sub-section (4)—

(a) in the opening portion, for the words “the Commissioner”, the words “the Government or the Commissioner” shall be substituted;

(b) in the proviso, for the words “the Commissioner”, the words “the Government or the Commissioner, as the case may be,” shall be substituted;

(iv) sub-section (5) shall be omitted.

5. In section 48 of the principal Act, in sub-sections (1) and (2), for the words “the Commissioner”, the words “the Government or the Commissioner, as the case may be,” shall be substituted.

Amendment of section 48.

6. For section 49 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 49.

“49. (1) In the case of any religious institution which is not included in the list published under section 46 and is not a religious institution notified or deemed to have been notified under Chapter VI of this Act, the Assistant Commissioner shall have the same power to appoint trustees including fit persons or constitute a Board of Trustees as is vested in the Government or the Commissioner in the case of a religious institution referred to in clause (a) of sub-section (1), or in sub-section (2), as the case may be, of section 47:

Power of Assistant Commissioner to appoint trustees and fit persons.

Provided that the Assistant Commissioner may, in the case of any such religious institution which has no hereditary trustee, appoint a single trustee.

(2) The provisions of sub-sections (3) and (4) of section 47 and of section 48 shall apply to the trustee or trustees appointed, or the Board of Trustees constituted, by the Assistant Commissioner as they apply to the trustee or trustees appointed, or the Board of Trustees constituted, under section 47.”.

7. In sub-section (2) of section 49A of the principal Act, for the words “the Commissioner”, the words “the Government or the Commissioner, as the case may be,” shall be substituted.

Amendment of section 49A.

8. In section 51 of the principal Act, for the words “the Commissioner or”, the words “the Government, the Commissioner or” shall be substituted.

Amendment of section 51.

9. In section 53 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 53.

‘(1) In this section, the expression “appropriate authority” shall, unless the context otherwise requires, mean,—

(a) in respect of any trustee of any religious institution included in the list published under clause (i) or clause (iii) of section 46, the Government;

(b) in respect of any trustee of any religious institution included in the list published under clause (i) of section 46, the Commissioner;

(c) in respect of any non-hereditary trustee of any religious institution not included in the list published under section 46, the Assistant Commissioner; and

(d) in respect of any hereditary trustee of any religious institution not included in the list published under section 46, the Deputy Commissioner.

Amend-  
ment of  
Schedule  
III.

10. In Schedule III to the principal Act, under the heading "II—APPLICATIONS TO COURT OR TRIBUNAL", in the entries in column (2) against the figures and brackets "47 (4)", in column (1), for the words "order of Commissioner", the words "order of Government or Commissioner" shall be substituted.

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office.

11. (1) Notwithstanding anything contained in the principal Act every non-hereditary trustee of every religious institution appointed under any of the provisions of the principal Act and holding office as such on the date of commencement of this Act shall cease to hold such office on such date.

(2) On and from the date of commencement of this Act, the functions of the Board of Trustees or of the trustee, as the case may be, of any religious institution shall, until the vacancy is filled up in accordance with the provisions of the principal Act as amended by this Act, be performed—

(a) by the hereditary trustee or trustees, if any, of such institution, and

(b) if there is no hereditary trustee, of such institution, by the executive officer or if the Government so direct, by a fit person, appointed by the Government, the Commissioner, or the Assistant Commissioner, as the case may be.

(3) Notwithstanding anything contained in the principal Act,—

(a) any non-hereditary trustee who ceases to be such non-hereditary trustee under sub-section (1) shall hand over within a period of ten days from the date of commencement of this Act or within such further time as may be granted by the Commissioner, any records, accounts and properties of the religious institution which are in, or have come into, his possession or control, to the hereditary trustee, executive officer or fit person, as the case may be, referred to in sub-section (2);

(b) if any such non-hereditary trustee fails to comply with the provisions of clause (a), he shall, on conviction by a Metropolitan Magistrate or a Judicial Magistrate of the first class, be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both;

(c) the Magistrate referred to in clause (b), may, pending the conclusion of the trial, appoint a Receiver to take possession of the records, accounts and properties of the religious institution from such non-hereditary trustee and the remuneration, if any, paid to

the Receiver and other expenses incurred by him shall be paid out of the income of the religious institution concerned.

12. Every vacancy occurring in the office of non-hereditary trustees under section 11 shall be filled up in accordance with the provisions of the principal Act as amended by this Act within a period of one year from the date of commencement of this Act or within such further period not exceeding two years as the State Government may, by notification, specify in this behalf.

Filling  
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FAKHRUDDIN ALI AHMED,

*President.*

K. K. SUNDARAM,

*Secy. to the Govt. of India.*

*Reasons for the enactment*

Under the provisions of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), all public religious institutions are classified as listed and non-listed. Listed public religious institutions are those whose annual income as calculated for the purpose of levy of contribution under section 92 of the Act is not less than twenty thousand rupees. Other institutions are treated as non-listed institutions. While the Commissioner appoints trust boards in respect of all listed institutions, the Assistant Commissioner exercises similar powers in respect of non-listed institutions within the area of his jurisdiction.

2. In view of the discontent that has been voiced on a large scale by the general public in the matter of appointment of trustees to temples, it is considered necessary by the Government of Tamil Nadu to dissolve the existing trust boards and to reconstitute the boards again. To achieve this purpose, it is proposed to take over the powers of appointment of trust boards in respect of listed institutions at Government level. All religious institutions whose annual income for the purpose of assessment of contribution under section 92 of the Act is not less than ten thousand rupees will be treated as listed institutions under section 46 of the Act. The Government of Tamil Nadu will be empowered to constitute trust boards and appoint trustees in respect of all institutions whose annual income is not less than twenty thousand rupees, while the Commissioner will be the appointing authority in respect of institutions whose annual income is not less than ten thousand rupees but less than twenty thousand rupees. The Assistant Commissioner will be the authority in respect of institutions whose annual income is less than ten thousand rupees.

3. At present there is an Advisory Committee with the Minister in-charge of the administration of Hindu religious and charitable endowments as Chairman to make recommendations to the Government of Tamil Nadu in respect of such matters as may be referred to the Committee by that Government. It is proposed to reconstitute the Advisory Committee to advise the Commissioner instead of the Government.

4. The proposed measure seeks to give effect to the above objects.

5. The Committee constituted under the proviso to sub-section (2) of section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976 (41 of 1976) has been consulted before the enactment of this measure as a President's Act.

K. K. SUNDARAM,

*Secy. to the Govt. of India,  
Ministry of Law, Justice and Company Affairs  
(Legislative Department).*

THE TAMIL NADU CO-OPERATIVE SOCIETIES  
(APPOINTMENT OF SPECIAL OFFICERS) ACT, 1976

No. 25 OF 1976

Enacted by the President in the Twenty-seventh Year of the Republic  
of India.

An Act to provide for the appointment, in the public interest, of  
special officers for certain categories of co-operative societies in  
the State of Tamil Nadu.

WHEREAS it is expedient to provide for the appointment of special  
officers for certain categories of co-operative societies for a limited period  
in the public interest for the purpose of safeguarding the interests of the  
members or depositors, for ensuring the proper utilisation of the amounts  
guaranteed by the Government, and for improving the efficiency of the  
administration of such societies;

41 of 1976. NOW, THEREFORE, in exercise of the powers conferred by section 3 of  
the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976, the  
President is pleased to enact as follows:—

1. (1) This Act may be called the Tamil Nadu Co-operative Societies  
(Appointment of Special Officers) Act, 1976.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the Government may, by  
notification, appoint and different dates may be appointed for different  
categories of scheduled co-operative societies.

Short  
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Defini-  
tions.

2. In this Act, unless the context otherwise requires,—

(a) "appointed day", in relation to any category of scheduled co-operative societies, means the date appointed by the Government under sub-section (3) of section 1 in relation to such category of scheduled co-operative societies;

(b) "Co-operative Societies Act" means the Tamil Nadu Co-operative Societies Act, 1961;

(c) "Government" means the State Government;

(d) "Schedule" means the Schedule to this Act;

(e) "scheduled co-operative society" means any co-operative society specified in Part A, Part B or Part C of the Schedule and any other co-operative society included in that Schedule under section 8;

(f) words and expressions used and not defined in this Act but defined in the Co-operative Societies Act shall have the meanings respectively assigned to them in that Act.

Tamil  
Nadu Act  
53 of  
1961.

Term of  
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3. Notwithstanding anything contained in the Co-operative Societies Act, or in the Tamil Nadu Co-operative Land Development Banks Act, 1934 or in any other law for the time being in force, the term of office of the members of the committee or the board, as the case may be, of every scheduled co-operative society including its president and vice-president, or chairman and vice-chairman, as the case may be, holding office as such immediately before the appointed day shall expire on the appointed day and the members shall vacate their office on and from such day.

Tamil  
Nadu  
Act X  
of 1934.

Appoint-  
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special  
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societies.

4. (1) Notwithstanding anything contained in the Co-operative Societies Act, or in the Tamil Nadu Co-operative Land Development Banks Act, 1934 or in any other law for the time being in force, on and from the appointed day, the Government shall appoint a person as Special Officer for each scheduled co-operative society for such period or periods not exceeding two years in the aggregate as may be specified by the Government from time to time.

Tamil  
Nadu Act  
X of  
1934.

(2) The Special Officer appointed under sub-section (1) shall, subject to the control of the Registrar and to such directions as he may, from time to time, give, have power to exercise all or any of the functions of the committee or the board, as the case may be, or of any officer of the scheduled co-operative society and to take such action as may be required in the interest of such scheduled co-operative society.

(3) The Government may fix the remuneration payable to the Special Officer appointed under sub-section (1) and the amount of remuneration so fixed, and such other expenditure incidental to the management of the scheduled co-operative society as may be approved by the Registrar, shall be payable from the funds of such scheduled co-operative society.

(4) The Special Officer appointed under sub-section (1) shall arrange for the constitution of a new committee or board, as the case may be, in



Tamil  
Nadu Act  
X of 1934.

accordance with the provisions of the Co-operative Societies Act or the Tamil Nadu Co-operative Land Development Banks Act, 1934, as the case may be, and the rules made thereunder and the by-laws of the scheduled co-operative society so that the new committee or board, as the case may be, may be constituted and the members thereof come into office at the expiry of the period of appointment of the Special Officer.

5. Except as otherwise provided in section 4, the provisions of the Co-operative Societies Act and the rules made thereunder shall apply in relation to a Special Officer appointed under sub-section (1) of that section as they apply in relation to a Special Officer appointed under sub-section (1) of section 72 of the Co-operative Societies Act.

Co-operative Societies Act and rules made thereunder to apply to Special Officer.

6. (1) The Government may, by notification, authorise the Registrar to exercise any of the powers vested in them under section 4 in respect of any scheduled co-operative society.

Delegation of powers of Government.

(2) The exercise of any power delegated under sub-section (1) shall be subject to such restrictions and conditions as may be specified in the notification and subject also to control and revision by the Government.

7. (1) No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act.

Protection of action taken in good faith.

(2) No suit or other legal proceedings shall lie against the Government for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act.

8. (1) The Government may, by notification, from time to time, include in Part A, Part B or Part C, as the case may be, of the Schedule, any co-operative society falling under the respective category.

Power to amend Schedule.

(2) All references made in this Act to the Schedule shall be construed as references to the said Schedule as for the time being amended in exercise of the powers conferred by this section.

## THE SCHEDULE

[See sections 2(d) and (e) and 8]

### PART—A

#### Category of Apex Societies

1. Tamil Nadu State Co-operative Bank Limited, Madras.
2. Tamil Nadu Co-operative State Land Development Bank Limited, Madras.
3. Tamil Nadu Co-operative Union Limited, Madras.
4. Tamil Nadu Co-operative Marketing Federation Limited, Madras.
5. Tamil Nadu Consumers' Co-operative Federation Limited, Madras.

6. Tamil Nadu Co-operative Housing Society Limited, Madras.
7. Tamil Nadu State Industrial Co-operative Bank Limited, Madras.
8. Tamil Nadu State Oil and Allied Products Co-operative Marketing Federation Limited, Madras.
9. Tamil Nadu State Palmgur and Fibre Marketing Co-operative Federation Limited, Madras.
10. Tamil Nadu State Federation of Co-operative Sugar Factories Limited, Madras.

PART—B

*Category of Central Societies to which the provisions of Chapter IX-B of the Tamil Nadu Co-operative Societies Act, 1961 are made applicable by notification under section 73-I of that Act.*

1. Primary Land Development Banks.
2. Co-operative Marketing Societies (except the Marketing Societies for Hill Tribes).
3. Co-operative Printing Presses.
4. Co-operative Training Institutes.
5. District Co-operative Supply and Marketing Societies.
6. Co-operative Wholesale Stores.
7. District Co-operative Unions.
8. Central Co-operative Banks.
9. District Co-operative Agro-Service Societies/Centres.

PART—C

*Other categories of Societies*

1. Co-operative Milk Supply Unions.
2. Fishermen Co-operative Federations.
3. Co-operative Sugar Mills.
4. Co-operative Spinning Mills.

FAKHRUDDIN ALI AHMED,

*President.*

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K. K. SUNDARAM,

*Secy. to the Govt. of India.*

*Reasons for the enactment*

Since 1969, the Tamil Nadu Co-operative Societies Act, 1961 (Tamil Nadu Act 53 of 1961) and the Tamil Nadu Co-operative Land Development Banks Act, 1934 (Tamil Nadu Act X of 1934) were amended extensively by the Government of Tamil Nadu providing for enlargement of the electorate of the Board of Directors of certain categories of Apex and Central Co-operative Societies, with the result that the complexion of the Board of Directors of these co-operative institutions changed radically. This was accompanied by the creation of new societies like, lift irrigation societies, which were mostly non-viable, with nominated Board of Directors, and giving them unduly heavy representation on the Boards of Apex and Central Co-operative Societies. This state of affairs was not conducive to good administration of the societies.

2. In order that quick steps may be taken for setting matters right in the co-operative set up, it has been considered expedient by the Government of Tamil Nadu to provide, in the public interest, for the appointment of Special Officers for certain categories of co-operative societies for a limited period for the purpose of safeguarding the interests of the members or depositors, for ensuring proper utilisation of the amounts guaranteed by that Government and for improving the efficiency of the administration of the societies. This measure seeks to achieve the above objects.

3. The Committee constituted under the proviso to sub-section (2) of section 3 of Tamil Nadu State Legislature (Delegation of Powers) Act, 1976 (41 of 1976), has been consulted before the enactment of this measure as a President's Act.

S. S. PURI,

*Addl. Secretary to the Govt. of India,  
Ministry of Industry and Civil Supplies  
(Department of Civil Supplies and  
Co-operation).*

